

Mass Teachers Supplementary Regulations

March 25, 1983	Election Rules	33 separate rules of election approved for twelve-month period only.
July 31, 1984	Creditable Service	Retirement credit for service rendered as a part-time, temporary, or substitute teacher. (Resubmitted and reapproved April 5, 1985).
April 5, 1985	Election Rules	Notice of Election and Eligibility; Nomination Papers; Print Ballots and Envelopes; Delivery of Ballots; Verification of Ballots; Counting of Ballots; Certification and Recount; Administrative
April 5, 1985	Retirement Date	The retirement of a member who is in service until the school in which he/she is employed closes for the school year shall not take effect earlier than midnight on June 30, regardless of any earlier date designated on the application.
April 5, 1985	Creditable Service	The amount of service in any calendar year that shall be the equivalent of one year of creditable service.
July 2, 1986	Forms	Refund Application Form; Applicant's Authorization for the Release of Medical Records; and Applicant's Authorization for the Release of Insurance Records
September 11, 1987	Membership	Eligibility criteria; enrollment; decision; notice of decision; appeal, continued eligibility.
September 11, 1989	Creditable Service	Retirement credit for service rendered as a part-time member.
May 1, 1990	Membership	Individuals covered by a contractual agreement which requires not less than half-time service (half time service defined to as fifteen hours per week) are eligible for membership
November 6, 1991	Employer Reporting Requirements	Requires governmental units with employees who are members of the Teachers' system to submit monthly deduction reports, a listing of employees who are age 69 or older and an annual employee roster.
February 16, 1994	Regular Compensation	Augments definition of regular compensation to include: premiums paid by a governmental unit for the purchase of individual or group life insurance policy and/or individual disability insurance policy; salary under an annual contract for additional services which are set out in the contract, are educational in nature and performed during the school year.
May 9, 1995	Disability Retirement	Requires members filing for disability retirement to file the forms prescribed by the Board, additional rules pertaining to disability retirement process.
May 9, 1995	Form	Forms - To be used by members applying for disability retirement in lieu of PERA forms.
May 9, 1995	Form	Form - To be used by applicant's physician in lieu of PERA form.
September 18, 1995	Election Rules	Teachers' Retirement Board Rules of Election.

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September 27, 2000

Maternity service
purchases

10.01. Purpose. The purpose of 807 CMR 10.00 is to establish the procedure for the purchase of creditable service for maternity leave, as authorized by M.G.L. c. 32, § 4(1)(g^{1/2}), and to provide guidance as to the Board's interpretation of the statute. These regulations supplement the provisions of M.G.L. c. 32, §4 (1)(g^{1/2}).

10.02. Definitions. For purposes of this regulation:

(1) "Compensation" is, for any given year, either the regular compensation that was actually paid for the position that the member left, or the Presumed Salary adjusted to reflect the teacher's normal full or part-time schedule, as the case may be. Absent documentation to the contrary, the member's Compensation for each year equals the Presumed Salary.

(2) "Leave" is an authorized unpaid absence from employment as a teacher in Massachusetts, a period of unemployment after resignation as a teacher in Massachusetts, or a period following a break in active membership as a teacher due to the member working on a basis of less than half time. The "Leave" must be immediately preceded by membership service. A termination of employment as a teacher for cause (other than maternity) shall not be considered a Leave. The Leave will be considered terminated upon re-entry into membership service in a Massachusetts contributory retirement system on at least a half time basis.

(3) "Maternity Leave" is a Leave that begins no more than nine months before the birth or adoption of a child. The Board may request any documents that it determines are needed to make this determination, including but not limited to birth certificates, adoption records, or documents establishing termination of employment. A Leave that the Board determines is for a reason other than the birth or adoption of a child is not a Maternity Leave.

(4) "Presumed Salary" is defined in the table in section 10.05.

10.03. Applicability. This regulation applies to all eligible members regardless of gender.

10.04. Service That Can Be Purchased.

(1) A member may purchase creditable service pursuant to M.G.L. c. 32, § 4(1)(g tip) for any Maternity Leave that begins before January 1, 1975, even if such Leave extends beyond that date.

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(2) A member may purchase creditable service equal to the duration of each Maternity Leave, up to a maximum of four years.

(3) In no event may a member purchase more than the statutory maximum of four years, regardless of the number of Maternity Leaves.

(4) A member shall receive full creditable service equal to the full years and full months of the Maternity Leave (i.e. full-time credit, not pro-rated).

(5) One year shall equal the member's normal work year immediately preceding the Maternity Leave. A member can purchase only those months normally worked immediately before the Maternity Leave.

10.05. Contributions.

(1) The member must pay into the Annuity Savings Fund an amount equal to the deductions that would have been withheld had the member continued in service, together with regular interest. Contributions will be made at the rate of 5% of the Compensation for each year.

(2) The Presumed Salary for each year is as follows:

School Year	Presumed Salary	School Year	Presumed Salary	School Year	Presumed Salary	School Year	Presumed Salary
1954-55	\$ 4,045	1960-61	\$ 5,500	1966-67	\$ 7,300	1972-73	\$ 10,519
1955-56	\$ 4,140	1960-61	\$ 5,775	1967-68	\$ 7,550	1973-74	\$ 11,128
1956-57	\$ 4,325	1960-61	\$ 6,075	1968-69	\$ 8,100	1974-75	\$ 12,734
1957-58	\$ 4,650	1960-61	\$ 6,275	1969-70	\$ 8,764	1975-76	\$ 13,519
1958-59	\$ 4,950	1960-61	\$ 6,950	1970-71	\$ 9,611	1976-77	\$ 14,311
1959-60	\$ 4,300	1960-61	\$ 7,100	1971-72	\$ 10,178	1977-78	\$ 15,336

If a member has more than four years of Maternity Leave, or chooses to purchase fewer than four years, the Board will specify which years may be purchased. All service must be purchased in increments of whole months.

(3) For members paying pursuant to an installment plan, the Board may require interest at a rate to be determined by the Board (in addition to regular interest). For those members eligible to

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purchase under section 4(1)(g A) prior to December 31, 2001, all installments must be paid no later than that date.

April 2, 2004

Any premiums paid by a governmental unit for the purchase of any individual life insurance policy and/or individual disability insurance policy. "Premiums paid by a governmental unit" shall, subject to verification as specified by the agency, include amounts paid to the member as reimbursement for actual amounts already paid by the member for such premiums with appropriate documentation, but not amounts paid to the member that may or may not be used for premiums. "Life insurance policy" shall include a term or whole life insurance policy. Nothing herein shall affect the inclusion in regular compensation of payments to annuity contracts, which are governed by M.G.L. c. 32, § 1 and 807 CMR 6.00.

July 20, 2005

13.01. Purpose. The purpose of 807 CMR 13.00 is to bring certainty and definiteness to the requirements of G.L. c. 32, § 5(4) governing the election to participate in the enhanced superannuation retirement plan provided in that statute for Transferees. Specifically, the purpose is to clarify the election opportunities available to (1) members transferring into the Massachusetts Teachers' Retirement System ("MTRS") who have already made an election into RetirementPlus; (2) members who have taken refunds; and (3) members transferring out of the MTRS, consistent with the statutory requirement that all such elections be irrevocable.

13.02. Definitions. For purposes of 807 CMR 13.00, the following terms shall have the following meanings:

"Election Opportunity" shall mean the 180-day election "window" available to Transferees in G.L. c. 32, § 5(4). Said election "window" shall begin on the date when the MTRS receives the transfer of the member's account from the other contributory retirement system. A surviving spouse who is eligible for a member survivor allowance may make an election within this period if the member had not previously made an election. For purposes of determining the benefit accrued as of a certain date for Domestic Relations Orders, an election made during the "window" will relate back to the first day the MTRS received payroll deductions on behalf of the member.

"RetirementPlus" shall mean the enhanced superannuation retirement allowance provided for in G.L. c. 32, § 5(4). This term includes the Teachers' Alternate Retirement Program ("TARP") of

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the State-Boston Retirement System.

“Transferee” shall mean any member of another chapter 32 Massachusetts contributory retirement system who is transferring his or her membership to the MTRS, or a member of the MTRS who is transferring to another c. 32 contributory retirement system.

13.03. Refunds. (a) Any member who takes a refund of accumulated total deductions pursuant to G.L. c. 32, § 10(4) and after July 1, 2001 re-establishes membership with the MTRS or the State-Boston Retirement System shall be a mandatory participant in RetirementPlus. Any member who takes a refund of accumulated total deductions pursuant to G.L. c. 32, § 10(4) and after July 1, 2001 re-establishes membership with another contributory retirement system, and later transfers to the MTRS, shall be treated like any other Transferee.

13.04. Transfers In.

(a) Except as provided below, any Transferee into the MTRS shall have an Election Opportunity.

(b) Because an election opportunity is irrevocable, any Transferee into the MTRS who, since his/her date of membership (or re-establishment of membership after a refund), has made an election to participate or not participate in RetirementPlus (or who failed to so elect when an opportunity was available), shall not have another Election Opportunity. The rights of such a Transferee shall be governed by his or her previous election or non-election.

(c) Any Transferee into the MTRS who is or was a mandatory participant in RetirementPlus shall not have an Election Opportunity.

13.05 Transfers Out. In transferring a Transferee’s account to another contributory retirement system, the MTRS will transfer the entire account and break out for the other retirement MTRS the “excess” contributions over the normal retirement contribution rate.

Mass Teachers Supplementary Regulations

December 28, 2005

Chapter 14:00:
Purchase Of
Creditable Service
For Prior
Vocational Work
Experience

Regulatory Authority

807 CMR 14.00: M.G.L. c. 15, §16, M.G.L. C. 32, §§ 4(1)(h 1/2) and 20(5)(b)

14.01. **Purpose.** The purpose of regulation 807 CMR 14.00 is to bring certainty and definiteness to the provisions of M.G.L. c. 32, § 4(1)(h 1/2) and to clarify and set forth procedures for the purchase of creditable service for prior vocational work experience.

14.02. **Eligibility.** Only members who are or were employed in a c. 74 approved vocational-technical program, as determined by the Department of Education, in a position requiring vocational-technical certification, are eligible to purchase service.

14.03. **Qualifying Service.** The Board will rely on records of the Department of Education in determining whether a member seeking to purchase creditable service as a licensed vocational-technical teacher has qualifying prior vocational service and, if so, how much. The years to be purchased will be the period (up to three years) reflected in Department of Education records as the service qualifying the member for vocational certification, the most recent eligible years to be purchased first. Prior trade service that is not reflected in Department of Education records cannot be verified and cannot be purchased.

14.04. **Duplication.** Consistent with M.G.L. c. 32, § 4(1)(a), a member cannot purchase creditable service for periods that have been purchased under another service purchase provision or have been credited as membership service with a contributory retirement board.

14.05. **Interest.** "Buyback interest" will be charged back to the years of service being purchased. The terms of installment agreements, including the term and interest rate, will be in accordance with the Board's usual practices and policies.

14.06. **Part-time Service.** In the event that a member worked part-time during his or her most recent date of entry into membership in the Teachers' Retirement System or as a teacher in the State-Boston Retirement System, the salary to be used in determining the amount of the makeup payments shall be the actual salary received by the member during that year, i.e. the part-time salary.